

# HB3154



## 99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB3154

by Rep. John M. Cabello

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-25  
35 ILCS 200/16-55

Amends the Property Tax Code. Provides that complaints may be signed by an attorney or a real estate agent licensed in the State of Illinois. Effective immediately.

LRB099 10014 HLH 30234 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 16-25 and 16-55 as follows:

6 (35 ILCS 200/16-25)

7 Sec. 16-25. Review after complaint by taxing bodies. Any  
8 taxing body that has an interest in an assessment made by any  
9 local assessment officer or officers may have the assessment  
10 reviewed by the board of review by filing a complaint in  
11 writing with the board within 30 calendar days after  
12 publication of the assessment list under Section 12-10.  
13 Complaints may be signed by an attorney or a real estate agent  
14 licensed in the State of Illinois. All complaints shall  
15 identify and describe the particular property and shall be  
16 filed with the board in duplicate. The board shall make a  
17 determination as to the correct amount of the assessment, but  
18 the board shall not increase the amount of the assessment  
19 without first giving due notice and an opportunity to be heard  
20 to the taxpayer affected.

21 (Source: P.A. 78-450; 88-455.)

22 (35 ILCS 200/16-55)

1           Sec. 16-55. Complaints.

2           (a) On written complaint that any property is overassessed  
3 or underassessed, the board shall review the assessment, and  
4 correct it, as appears to be just, but in no case shall the  
5 property be assessed at a higher percentage of fair cash value  
6 than other property in the assessment district prior to  
7 equalization by the board or the Department.

8           (b) The board shall include compulsory sales in reviewing  
9 and correcting assessments, including, but not limited to,  
10 those compulsory sales submitted by the taxpayer, if the board  
11 determines that those sales reflect the same property  
12 characteristics and condition as those originally used to make  
13 the assessment. The board shall also consider whether the  
14 compulsory sale would otherwise be considered an arm's length  
15 transaction.

16           (b-5) Complaints may be signed by an attorney or a real  
17 estate agent licensed in the State of Illinois.

18           (c) If a complaint is filed by an attorney on behalf of a  
19 taxpayer, all notices and correspondence from the board  
20 relating to the appeal shall be directed to the attorney. The  
21 board may require proof of the attorney's authority to  
22 represent the taxpayer. If the attorney fails to provide proof  
23 of authority within the compliance period granted by the board  
24 pursuant to subsection (d), the board may dismiss the  
25 complaint. The Board shall send, electronically or by mail,  
26 notice of the dismissal to the attorney and taxpayer.

1 (d) A complaint to affect the assessment for the current  
2 year shall be filed on or before 30 calendar days after the  
3 date of publication of the assessment list under Section 12-10.  
4 Upon receipt of a written complaint that is timely filed under  
5 this Section, the board of review shall docket the complaint.  
6 If the complaint does not comply with the board of review rules  
7 adopted under Section 9-5 entitling the complainant to a  
8 hearing, the board shall send, electronically or by mail,  
9 notification acknowledging receipt of the complaint. The  
10 notification must identify which rules have not been complied  
11 with and provide the complainant with not less than 10 business  
12 days to bring the complaint into compliance with those rules.  
13 If the complainant complies with the board of review rules  
14 either upon the initial filing of a complaint or within the  
15 time as extended by the board of review for compliance, then  
16 the board of review shall send, electronically or by mail, a  
17 notice of hearing and the board shall hear the complaint and  
18 shall issue and send, electronically or by mail, a decision  
19 upon resolution. Except as otherwise provided in subsection  
20 (c), if the complainant has not complied with the rules within  
21 the time as extended by the board of review, the board shall  
22 nonetheless issue and send a decision. The board of review may  
23 adopt rules allowing any party to attend and participate in a  
24 hearing by telephone or electronically.

25 (e) The board may also, at any time before its revision of  
26 the assessments is completed in every year, increase, reduce or

1 otherwise adjust the assessment of any property, making changes  
2 in the valuation as may be just, and shall have full power over  
3 the assessment of any person and may do anything in regard  
4 thereto that it may deem necessary to make a just assessment,  
5 but the property shall not be assessed at a higher percentage  
6 of fair cash value than the assessed valuation of other  
7 property in the assessment district prior to equalization by  
8 the board or the Department.

9 (f) No assessment shall be increased until the person to be  
10 affected has been notified and given an opportunity to be  
11 heard, except as provided below.

12 (g) Before making any reduction in assessments of its own  
13 motion, the board of review shall give notice to the assessor  
14 or chief county assessment officer who certified the  
15 assessment, and give the assessor or chief county assessment  
16 officer an opportunity to be heard thereon.

17 (h) All complaints of errors in assessments of property  
18 shall be in writing, and shall be filed by the complaining  
19 party with the board of review, in duplicate. The duplicate  
20 shall be filed by the board of review with the assessor or  
21 chief county assessment officer who certified the assessment.

22 (i) In all cases where a change in assessed valuation of  
23 \$100,000 or more is sought, the board of review shall also  
24 serve a copy of the petition on all taxing districts as shown  
25 on the last available tax bill at least 14 days prior to the  
26 hearing on the complaint. All taxing districts shall have an

1 opportunity to be heard on the complaint.

2 (j) Complaints shall be classified by townships or taxing  
3 districts by the clerk of the board of review. All classes of  
4 complaints shall be docketed numerically, each in its own  
5 class, in the order in which they are presented, in books kept  
6 for that purpose, which books shall be open to public  
7 inspection. Complaints shall be considered by townships or  
8 taxing districts until all complaints have been heard and  
9 passed upon by the board.

10 (Source: P.A. 97-812, eff. 7-13-12; 98-322, eff. 8-12-13.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.